

Chapter 20.—Deposits.

To be read in conjunction with Chapter 15.

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Revenue Deposits.

351. Each item of deposit received must at once be entered in a register in Form 41 and numbered; there will be a separate series of numbers for each register, beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* Article 246) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

NOTE.—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

352. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

353. The rules regarding repayments and the form of voucher required are contained in Chapter 15.

354. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

Personal Deposits.

355. Receipts and payments (1) on account of wards' and attached estates and estates under Government management, and (2) on any other account, for which the special permission of the Comptroller General for opening a banking account with the treasury has been obtained (through the local account office), should be recorded in personal ledgers.

NOTE.—Personal ledger accounts for regimental funds may be opened in civil treasuries by officers commanding regiments of cavalry and infantry and batteries and companies of artillery and by Assistant Surgeons, Army Bearer Corps. They should be opened in the name of the commanding officers or Assistant Surgeons as the case may be, and do not require the special permission of the Comptroller General in each case. A half-yearly certificate of the balances of these accounts may be furnished by Treasury Officers on the application of the officer commanding.

356. A sufficient number of sheets of Form 42 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with

a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

357. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials.* Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

358. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand.

359. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (Form 43), from which again the aggregate daily total only will be carried to the cash book.

Sub-Treasuries.

360. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series.* When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

361. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

362. If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

363. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (Form 44), but need not be entered in Form 42. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted in the personal ledger account as a repayment of deposit.

1. With reference to the annual certificate prescribed by Article 254, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

2. And a similar certificate must be recorded monthly on the copy of Form 45 (or on the *plus* and *minus* memo. sent to the Accountant General) to the effect that the balances of orders on sub-treasuries in Form 45 correspond with the totals of the outstandings as shown in detail in Form 44.

Article 360, page 172—

Insert the following as second sentence in this Article :—

* It will however be sufficient to enter merely the daily totals in the district registers in the case of transactions relating to personal deposits, such as, Ward's Estates, Dispensaries, Municipalities, etc., which take place at Sub-treasuries, unless the Accountant General for special reasons orders otherwise in any case."

[9th list—1.7.15.]

Article 366, page 173—

For the words “it is in the same form as the treasury register (Article 250) 2” in line 3, substitute “it is in Form 44A” and omit the word “also” in line 4.

8th List—1-4-15.

Monthly Returns.

364. An extract register of revenue deposits received will be submitted with the cash account in Form 32; only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant General has to detail repayments against it.

365. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts.

366. An extract register of repayments during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the same form as the treasury register (Article 250) and should ~~also~~ be written up daily. Although no extract register accompanies the first list of payments, entry should be made in it of the total payment on each head made during the first ten days of the month: the entry in the second list will be of the total payments made from the 11th to 31st.

367. For personal deposits, however, a special form of monthly return (Form 45) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, Receipts of the month and Payments of the month, alone, will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 43.

368. The charges exhibited in Form 45 will be supported by the original paid cheques, which should not be given up after payment.

Plus and Minus Memoranda.

369. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under Article 255.